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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 08-1789 (BRL)

SIPA LIQUIDATION

(Substantively Consolidated)

In re:

BERNARD L. MADOFF,

Debtor.

NOTICE OF APPEAL

PLEASE TAKE NOTICE that Marsha Peshkin and customers as listed on **Exhibit A** annexed hereto (the “Customers”), by and through their attorneys, Becker & Poliakoff, LLP, hereby appeal under 28 U.S.C. § 158 (d) (2) to the United States Court of Appeals for the Second Circuit from the Memorandum Decision and Order Granting, to the Extent Set Forth Herein, the Trustee’s Motion for an Order Affirming the Trustee’s Calculations of Net Equity and Denying Time-Based Damages entered by the Bankruptcy Court for the Southern District of New York in the above-reference adversary proceeding on September 10,

2013, [Docket No. 5463] (the “Order,” annexed hereto as **Exhibit B**), pursuant to the Court’s Certification of Net Equity Adjustment Order of September 10, 2013 for Immediate Appeal to the United State Court of Appeals Pursuant to 28 U.S.C. § 158 (d) (2) [Docket No. 5514] (the “Certification Order,” annexed hereto as **Exhibit C**).

PLEASE TAKE FURTHER NOTICE, that, in the event that the United States Court of Appeal for the Second Circuit does not authorize a direct appeal of the Order, Customers, in the alternative, hereby appeal the Order under 28 U.S.C. § 158 (a) (1) to the United States District Court for the Southern District of New York.

The Order is final and appealable pursuant to 28 U.S.C. § 158 (a) (1). In the alternative, this Notice should be deemed a motion for leave to appeal under 28 U.S.C. § 158 (d) (2) to the United States Court of Appeals for the Second Circuit or under 28 U.S.C. § 158 (a) (3) to the United States District Court for the Southern District of New York for the reasons set forth in the Certification Order and Order.

The names of all parties to the Order appealed from and the names, addresses, and all telephone numbers of their respective counsel are as follows:

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September 27, 2013

BECKER & POLIAKOFF LLP

By: /s/ *Helen Davis Chaitman*

By: /s/ *Peter W. Smith*

By: /s/ *Julie Gorchkova*

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*Attorneys for Marsha Peshkin and
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CERTIFICATE OF SERVICE

I, Lourdes Blanco, hereby certify that I caused a true and correct copy of the foregoing document(s) to be served upon the parties in this action who receive electronic service through CM/ECF. I certify under penalty of perjury that the foregoing is true and correct.

Dated: September 27, 2013

/s/ Lourdes Blanco